



**UNITED STATES ENVIRONMENTAL PROTECTION AGENCY**  
**REGION IX**  
**75 Hawthorne Street**  
**San Francisco, CA 94105-3901**

**ELECTRONIC MAIL**  
**RETURN RECEIPT REQUESTED**

Darrell Kurth, CEO & President  
Cindy Henry, CFO & Registered Agent  
Allied Exhaust Systems, Inc.  
3928 Oregon Street  
Benicia, CA 94510  
[Darrell.Kurth@Team-Allied.com](mailto:Darrell.Kurth@Team-Allied.com)  
[Cindy.Henry@Team-Allied.com](mailto:Cindy.Henry@Team-Allied.com)

**MARCH 4, 2021**

Re: Notice of Violation of the Clean Air Act

Dear Darrell Kurth and Cindy Henry:

The United States Environmental Protection Agency ("EPA") has investigated and continues to investigate Allied Exhaust Systems, Inc. ("Allied") for compliance with the Clean Air Act ("CAA"), 42 U.S.C. §§ 7401-7671q, and its implementing regulations. As detailed in this Notice of Violation ("NOV"), the EPA has determined that Allied has committed violations of Title II of the CAA, 42 U.S.C. §§ 7521-7554. Specifically, the information reviewed by the EPA indicates that Allied offered to sell and sold parts or components that have a principal effect of altering or bypassing, defeating, or rendering inoperative emission control systems or elements of design on motor vehicles that were installed by the original equipment manufacturers ("OEMs") in order to comply with the CAA's emission standards. Allied knew, or should have known, that these parts or components were offered for sale or installed for such use or put to such use. Therefore, Allied violated section 203(a)(3)(B) of the CAA, 42 U.S.C. § 7522(a)(3)(B). By this letter, the EPA is extending to you an opportunity to advise the Agency, via a conference call or other virtual telecommunication, or in writing, of any further information the EPA should consider with respect to the violations.

*Law Governing Alleged Violations*

This NOV arises under Part A of Title II of the Act, 42 U.S.C. §§ 7521-7554, and the regulations promulgated thereunder. These laws were enacted to reduce air pollution from mobile sources of air pollution. In creating the Act, Congress found, in part, that "the increasing use of motor vehicles . . . has resulted in mounting dangers to the public health and welfare."<sup>1</sup> Congress' purpose in creating the Act, in part, was "to protect and enhance the quality of the Nation's air resources so as to promote the public health and welfare and the productive capacity of its population," and "to initiate and accelerate a

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<sup>1</sup> CAA § 101(a)(2), 42 U.S.C. § 7401(a)(2).

national research and development program to achieve the prevention and control of air pollution.”<sup>2</sup>

The EPA’s allegations here concern parts or components for motor vehicles and engines subject to emissions standards.<sup>3</sup> The CAA requires the EPA to prescribe and revise, by regulation, standards applicable to the emission of any air pollutant from new motor vehicles or new motor vehicle engines that cause or contribute to air pollution which may reasonably be anticipated to endanger public health or welfare.<sup>4</sup> As required by the CAA, the emission standards “reflect the greatest degree of emission reduction achievable through the application of [available] technology.”<sup>5</sup> There are specific emission standards for each of these motor vehicles and engines for each pollutant and year of manufacture.<sup>6</sup>

The CAA defines a “motor vehicle” as “any self-propelled vehicle designed for transporting persons or property on a street or highway.” Section 216(2) of the CAA, 42 U.S.C. § 7550(1). In addition, the exclusion and exemption of motor vehicle and motor vehicle engine regulations clarify that

[f]or the purpose of determining the applicability of section 216(2) of the CAA, a vehicle which is self-propelled and capable of transporting a person or persons or any material or any permanently or temporarily affixed apparatus shall be deemed a motor vehicle, unless any one or more of the criteria set forth below are met, in which case the vehicle shall be deemed not a motor vehicle: (1) The vehicle cannot exceed a maximum speed of 25 miles per hour over level, paved surfaces; or (2) The vehicle lacks features customarily associated with safe and practical street or highway use, ... ; or (3) The vehicle exhibits features which render its use on a street or highway unsafe, impractical, or highly unlikely. . . . 40 C.F.R. § 85.1703.

The CAA makes it a violation

for any person to manufacture or sell, or offer to sell, or install, any part or component intended for use with, or as part of, any motor vehicle or motor vehicle engine, where a principal effect of the part or component is to bypass, defeat, or render inoperative any device or element of design installed on or in a motor vehicle or motor vehicle engine in compliance with regulations under this subchapter, and where the person knows or should know that such part or component is being offered for sale or installed for such use or put to such use.

CAA § 203(a)(3)(B), 42 U.S.C. § 7522(a)(3)(B); 40 C.F.R. § 86.1854-12(a)(3)(ii). It is also a violation to cause any of the foregoing acts. CAA § 203(a), 42 U.S.C. § 7522(a); 40 C.F.R. § 86-1854-12(a).

The CAA and the applicable regulations also prohibit any person from failing or refusing to make reports or provide information required under section 208 of the CAA, 42 U.S.C. § 7542. CAA § 203(a)(2), 42 U.S.C. § 7522(a)(2); 40 C.F.R. § 86.1854-12(a)(2)(i).

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<sup>2</sup> CAA § 101(b)(1)–(2), 42 U.S.C. § 7401(b)(1)–(2).

<sup>3</sup> See generally 49 C.F.R. Part 86, Subpart A (setting emission standards for these categories).

<sup>4</sup> CAA §§ 202(a)(1) and (3)(B), 42 U.S.C. §§ 7521(a)(1) and (3)(B).

<sup>5</sup> CAA § 202(a)(3)(A)(i), 42 U.S.C. § 7521(a)(3)(A)(i).

<sup>6</sup> See, e.g., heavy-duty diesel engine emission standards at 40 C.F.R. §§ 86.004-11, 86.007-11, 86.099-11 and light-duty vehicle emission standards at 40 C.F.R. § 86.1811-04. See also, 40 C.F.R. § 86.008-10 (2008 and later model year Otto-cycle heavy-duty engines and vehicles).

Finally, the CAA provides that persons subject to the requirements of the CAA, and the applicable regulations, shall establish and maintain records, and provide information, which the EPA may require to determine whether the person has acted, or is acting, in compliance with the CAA and its regulations. CAA § 208(a), 42 U.S.C. § 7542(a).

### *EPA Certification Program*

The EPA administers a certification program to ensure that every vehicle introduced into United States (“U.S.”) commerce satisfies applicable emission standards. Under this program, the EPA issues certificates of conformity (“COCs”), and thereby approves the introduction of motor vehicles into U.S. commerce. To obtain a COC, a motor vehicle manufacturer must submit a COC application to the EPA for each test group of vehicles that it intends to enter into U.S. commerce. 40 C.F.R. § 86.1844-01. The COC application must include, among other things, identification of the covered engine family, a description of the motor vehicle or engine and its emission control systems, all auxiliary emission control devices (“AECDs”)<sup>7</sup> and the engine parameters by sense, as well as test results from a test vehicle or engine showing that it satisfies the applicable emission standards. 40 C.F.R. §§ 86.004-21, 86.007-21, and 86.094-21.<sup>8</sup>

Motor vehicle manufacturers employ many devices and elements of design to meet emission standards to obtain COCs. “Element of design” means “any control system (*i.e.*, computer software, electronic control system, emission control system, computer logic), and/or control system calibrations, and/or the results of systems interaction, and/or hardware items on a motor vehicle or motor vehicle engine.” 40 C.F.R. §§ 86.094-2 and 86.1803-01. For example, manufacturers employ retarded fuel injection timing as a primary emission control device for emissions of oxides of nitrogen (“NOx”). Manufacturers also employ certain hardware devices as emission control systems to manage and treat exhaust to reduce levels of regulated pollutants from being created or emitted into the ambient air. Such devices include diesel particulate filters (“DPFs”), exhaust gas recirculation (“EGR”), diesel oxidation catalysts (“DOC”), nitrogen oxide absorbing catalysts (“NAC”), three-way catalysts (“TWC”), and selective catalytic reduction (“SCR”). All modern motor vehicles are equipped with electronic control modules (“ECMs”). ECMs continuously monitor engine and other operating parameters, such as the fueling strategy, and also control the emission control devices.

Also, an onboard diagnostic system (“OBD”) with the capacity to detect, identify and record malfunctions must be installed and operated on motor vehicles under section 202(m) of the CAA, 42 U.S.C. § 7521(m), and the implementing regulations.<sup>9</sup> Manufacturers are required to demonstrate (using EPA-specified test procedures) that the OBD system detects and identifies malfunctions, including any sensor or other component deterioration or malfunction which renders that sensor or component incapable of performing its function as part of the OBD system. *See* 40 C.F.R. §§ 86.1806-05 and 86.1806-17.

### *Factual Background*

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<sup>7</sup> An AECD is “any element of design which senses temperature, vehicle speed, engine RPM, transmission gear, manifold vacuum, or any other parameter for the purpose of activating, modulating, delaying, or deactivating the operation of any part of the emission control system.” 40 C.F.R. § 86.082-2.

<sup>8</sup> *See also* EPA, *Advisory Circular Number 24-3: Implementation of Requirements Prohibiting Defeat Devices for On-Highway Heavy-Duty Engines* (Jan. 19, 2001).

<sup>9</sup> *See also* 40 C.F.R. §§ 86.007-17, 86.1806-05, and § 86.1806-17 (for model year 2017 and later vehicles).

Allied advertises and offers for sale online certain parts or components for use on light-duty and medium-duty motor vehicles that bypass, defeat, or render inoperative a device or element of design that is used to control emissions on the motor vehicle. Allied has a number of distribution centers located throughout the United States, including in California, Oregon, Utah, Montana, Idaho, Washington, Arizona, South Dakota, Missouri, and Minnesota.

EPA conducted an investigation of Allied. The investigation included an inspection of an Allied facility located in San Diego, CA on May 28, 2019 and an Information Request sent to Allied on August 28, 2019 pursuant to section 208 of the CAA. The Information Request included questions concerning, among other things, the exhaust parts and components that Allied offered for sale or sold since January 1, 2018, through the date of the letter. On September 26, 2019 and November 15, 2019, the EPA received responses to the Information Request from Allied, for which Allied certified under penalty of law that the information it provided is true and complete. As part of the EPA investigation, the EPA also reviewed sales through manufacturer and business to consumer e-commerce websites. Based on the investigation, the EPA determined that Allied sold and/or offered to sell parts or components in violation of section 203(a)(3)(B) of the CAA, 42 U.S.C. § 7522(a)(3)(B). The cumulative information indicates that Allied sold and/or offered to sell three main categories of parts and components that are the subject matter of this NOV: 1) exhaust emission control delete pipes, sometimes referred to as “down pipes” or “straight pipes”(delete pipes), 2) aftermarket ECM programmers (tuners) and 3) EGR delete/removal hardware (EGR deletes).

Table 1, below, summarizes the types and total number of “defeat devices” EPA identified that Allied sold for multiple vehicle makes, models, and years, from January 1, 2018 to August 28, 2019. The 4,537 defeat devices are detailed in Attachment A.

**Table 1: Summary of Allied Violations**

<b>Type of Parts and Components</b>	<b>Number of Unique Parts</b>	<b>Effect on Motor Vehicle and Engine Emission Control Systems and Elements of Design</b>	<b>Approximate Quantity of Defeat Device Products Sold</b>
Delete Pipes	214	Remove and bypass catalytic converter, DOC, DPF, and/or SCR.	3,758
Aftermarket ECM Programmers (Tuners)	4	Change, affect, modify, bypass, render inoperative, or allow for the deletion of catalytic converter, DOC, DPF, EGR, and/or SCR systems, or OBD codes, sensors, signals, or records related to these systems; and/or after ECM fuel or ignition timing maps.	767

EGR Removal/Delete Hardware	3	EGR system removal and/or bypass	12
<b>TOTAL</b>			<b>4,537</b>

### *Alleged Defeat Device Violations*

Based on the evidence gathered through the EPA’s investigation, the EPA determined that Allied offered for sale and sold from January 1, 2018 to August 28, 2019 products that have a principal effect of altering or bypassing emission control systems or elements of design on motor vehicles or engines, light-duty and light heavy-duty diesel trucks and engines manufactured by entities such as Dodge, GM, Ford, Honda, and other motor vehicle manufacturers, in violation of the CAA.

Allied sold three main categories of “defeat device” products: (1) delete pipes, (2) tuners, and (3) EGR deletes.

The EPA believes Allied knew or should have known that these 4,537 products were sold and/or offered for sale to bypass, defeat, or render inoperative devices or elements of design that control emissions of regulated air pollutants. During the EPA’s May 28, 2019 inspection of Allied’s distribution warehouse in San Diego, California, EPA inspectors observed an onsite inventory and catalog of EGR delete hardware and other aftermarket parts that can replace emission control systems on diesel and gasoline applications.

A principal effect of these products is to bypass, defeat, or render inoperative elements of the design that control emissions of regulated air pollutants. Allied sold delete pipes that do not incorporate exhaust aftertreatment emission control devices and are designed to replace exhaust systems containing DOCs, DPFs, NACs, and SCRs.

Allied also sold aftermarket tuners. The tuners sold by Allied render inoperative the OEM-certified ECM programming and replace them with programming that alters fuel injection and other elements of design that can lead to significant emission increases compared to the OEM-certified programming. These aftermarket tuners also defeat the OEM-certified ECM programming by overriding the OBD functions required by regulation under the CAA. The tuners enable removal of DPF without illuminating a malfunction indicator lamp (“MIL”), prompting any diagnostic trouble code (“DTC”), or causing any engine derating. The exhaust delete pipes, EGR delete hardware, and tuners are all designed to remove or bypass emission control hardware, which are elements of design that manufactures employ to meet emissions standards.

Allied also sold EGR delete hardware designed to replace the EGR valve and cooler systems found on most model year 2003 and newer diesel engines. This hardware typically includes EGR block off plates and/or intake or exhaust manifolds that do not include an EGR port.

Various websites of manufacturers of aftermarket parts that Allied offers for sale and sold describe the products as facilitating the modification of a motor vehicle’s stock configuration. The name itself of some of the products, the claims of the products, and the fitments of the products plainly show that their purpose is to delete emission control systems, such as catalyst, DPF, and SCRs. Examples of the products include the “MACH Force-Xp 4 IN 409 Stainless Steel DPF Delete Race Pipe”, the “Twisted

Steel 3 IN 304 Stainless Steel Race Series Down-Pipe”, the “4" Down Pipe Kit (2 pc) Ford 6.0L 2003-2007”, the “4" Down Pipe Back Single Side AL Chev/GMC 2001-2007 2500/350”, and other various downpipes advertised to be installed on 2003 and newer motor vehicles. Based upon the statements made on websites of manufacturer of parts that Allied offered for sale or sold, the function of their products, EPA’s inspection, and Allied’s responses to the EPA’s Information Request, Allied knew or should have known that these products were offered for sale or sold to defeat, bypass, or render inoperative emission control systems of motor vehicles and engines.

Furthermore, some of the product descriptions include disclaimers that the products sold and/or offered for sale are intended for “off road use only” or “race use only.” Based on the part descriptions, the EPA believes Allied knew or should have known that these products were, in fact, offered for sale or installed on “motor vehicles” or “motor vehicle engines.” Each product was designed and marketed for use on a specific make, model, and year of motor vehicle, thus enabling the alteration of the OEM configuration certified by the EPA for those specified motor vehicles. OEMs sought and obtained COCs from the EPA for these motor vehicles and engines for highway use. This certification unequivocally demonstrates that these vehicles and engines are “motor vehicles” and “motor vehicle engines” under the Act.

Under the CAA, there is no “competition only” exemption for motor vehicles or motor vehicle engines. “Motor vehicle” is defined as “any self-propelled vehicle designed for transporting persons or property on a street or highway.” CAA § 216(2); 42 U.S.C. § 7550(2); *see also* 40 C.F.R. § 85.1703 (further defining “motor vehicle”). These definitions contain no exemption for motor vehicles or motor vehicle engines used for competition. More generally, these definitions are based on vehicle attributes and make no exemption for vehicles based on their use. Therefore, although some of the products sold and/or offered for sale by Allied describe them as only for “off road” or “race” use, this does not change EPA’s assessment that Allied committed the violations described herein.

Based on the foregoing, Allied committed 4,537 violations of section 203(a)(3)(B) of the CAA, 42 U.S.C. § 7522(a)(3)(B) by offering for sale and selling 221 unique defeat device products including delete pipes, tuners, and EGR deletes, between January 1, 2018 and August 28, 2019.

### *Enforcement Authority*

The EPA may bring an enforcement action for these violations under its administrative authority or by referring this matter to the United States Department of Justice with a recommendation that a civil complaint be filed in federal district court.<sup>10</sup> Persons violating sections 203(a)(3)(A) or (B) of the Act, 42 U.S.C. §§ 7522(a)(3)(A) or (B), are subject to an injunction under section 204 of the Act, 42 U.S.C. § 7523, and a civil penalty of up to \$4,876 for each violation that occurred after November 2, 2015, where penalties are assessed on or after December 23, 2020.<sup>11</sup>

The EPA is available to discuss this matter with you in further detail upon your request. Within 14 days of receipt of this NOV, please contact Janice Chan, Enforcement Officer, at (415) 972-3308 or [chan.janice@epa.gov](mailto:chan.janice@epa.gov), or have your attorney contact Denise Leong, Assistant Regional Counsel, at (415) 972-3409 or [leong.denise@epa.gov](mailto:leong.denise@epa.gov).

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<sup>10</sup> CAA §§ 204 and 205, 42 U.S.C. §§ 7523 and 7524.

<sup>11</sup> CAA § 205(a), 42 U.S.C. § 7524(a); 40 C.F.R. § 19.4. This civil penalty level has been adjusted over time as required by the Federal Civil Penalties Inflation Adjustment Act of 1990 (28 U.S.C. § 2461 note; Pub. L. 101-410), as amended.

Sincerely,

Amy C. Miller-Bowen  
Director, Enforcement & Compliance Assurance Division  
U.S. Environmental Protection Agency, Region 9

Enclosures: Appendix A

## Appendix A

### Allied Exhaust violations of CAA § 203 for the period January 1, 2018 through August 28, 2019 for offering for sale or sale of 4,537 Exhaust Replacement Pipes, Tuners, and EGR Delete Hardware

<b>Part Number</b>	<b>Description Provided by Allied</b>	<b>Qty</b>
7015	SCT X4 Power Flash Progr 1996-2014 FORD Cars & Trucks - Gas	629
K4114A	KIT 4" DOWNPIPE-BACK OFF-ROAD SINGLE ALUMINIZED CHEVY/GMC 6.	522
K4235A	KIT 4" TURBO-BACK OFF-ROAD SINGLE ALUMINIZED DODGE 5.9L 2500	473
K4318A	KIT 4" TURBO-BACK SINGLE ALUMINIZED FORD 7.3L F250/F350 1999	285
S6004P	4" Down Pipe Back Single Side Off-Road (includes front pipe)	163
K4218A	KIT 4" TURBO-BACK SINGLE ALUMINIZED DODGE 5.9L 2500/3500 200	152
222050	DOWNPIPE 4" TURBO-BACK SINGLE/DUAL GOES IN OFF-ROAD KITS ALU	146
K4346A	KIT 4" TURBO-BACK OFF-ROAD SINGLE ALUMINIZED FORD 6.0L F250/	126
S6004PLM	4" Down Pipe Back Single Side Off-Road (includes front pipe)	115
18982	SYS C/B 01-04.5 Chevy/GMC Diesel 6.6L	105
K5238A	KIT 5" TURBO-BACK OFF-ROAD SINGLE ALUMINIZED DODGE 5.9L 2500	86
40420	TRIPLEDOG GT LATE MODEL DIESEL	70
K4114A-2	KIT 4" DOWNPIPE-BACK OFF-ROAD SINGLE NO MUFFLER ALUMINIZED C	68
5015P	SCT Livewire TS Perf 96-15 Ford Gas & Diesel Plus Edition	66
K5118A	KIT 5" DOWNPIPE-BACK OFF-ROAD SINGLE (4" DOWNPIPE-5") ALUMIN	58
824	03-07 PS 6.0L 4" TURBO BACK	48
K5238A-2	KIT 5" TURBO-BACK OFF-ROAD SINGLE NO MUFFLER ALUMINIZED DODG	45
18980	SYS C/B 01-04.5 Chevy/GMC Diesel 6.6L	44
819	04.5-07 DG 4" TURBO BACK	44
S6126P	4" Turbo Back Single Side Dodge 2004.5-2007 2500/3500 Cummin	43
S6212PLM	4" Turbo Back Single Side Off-Road - no muffler Ford 2003-20	42
K4232A	KIT 4" TURBO-BACK OFF-ROAD SINGLE QUIET-TONE ALUMINIZED DODG	41
K4235A-2	KIT 4" TURBO-BACK OFF-ROAD SINGLE NO MUFFLER ALUMINIZED DODG	38
S6126PLM	4" Turbo Back Single Side - no muffler Dodge 2004.5-2007 250	37
801	01-07 GM 6.6L 4" DP BACK	37
120005	DOWNPIPE 4" TURBO-BACK SINGLE/DUAL ALUMINIZED FORD 7.3L F250	37
K4114S	KIT 4" DOWNPIPE-BACK OFF-ROAD SINGLE STAINLESS STEEL CHEVY/G	35
K4235S	KIT 4" TURBO-BACK OFF-ROAD SINGLE STAINLESS STEEL DODGE 5.9L	34
K4318A-RP	KIT 4" TURBO-BACK SINGLE MUFFLER REPLACEMENT PIPE ALUMINIZED	31
S60200PLM	5" Down Pipe Back Single Side No Muffler AL Chev/GMC 2001-20	30
K4318A-2	KIT 4" TURBO-BACK SINGLE NO MUFFLER ALUMINIZED FORD 7.3L F25	29
K4318S	KIT 4" TURBO-BACK SINGLE STAINLESS STEEL FORD 7.3L F250/F350	28
K4114A-RP	KIT 4" DOWNPIPE-BACK OFF-ROAD SINGLE MUFFLER REPLACEMENT PIP	27
K5118A-2	KIT 5" DOWNPIPE-BACK OFF-ROAD SINGLE NO MUFFLER (4" DOWNPIPE	27
K4332A	KIT 4" TURBO-BACK SINGLE ALUMINIZED FORD 7.3L EXCURSION 2001	26



Part Number	Description Provided by Allied	Qty
K4346A-2	KIT 4" TURBO-BACK OFF-ROAD SINGLE NO MUFFLER ALUMINIZED FORD	26
GP003	4" Down Pipe Kit (2 pc) Ford 6.0L 2003-2007	25
K4113A	KIT 4" DOWNPIPE-BACK OFF-ROAD SINGLE QUIET-TONE ALUMINIZED C	24
222001	DOWNPIPE 4" TURBO-BACK SINGLE/DUAL ALUMINIZED DODGE 5.9L 250	22
K4218A-2	KIT 4" TURBO-BACK SINGLE NO MUFFLER ALUMINIZED DODGE 5.9L 25	22
K5322A	KIT 5" TURBO-BACK SINGLE (4" DOWNPIPE-5") ALUMINIZED FORD 7.	22
222052	DOWNPIPE 5" TURBO-BACK SINGLE/DUAL GOES IN OFF-ROAD AND RACE	20
K4102A	KIT 4" TURBO-BACK OFF-ROAD SINGLE (3" DOWNPIPE-4") ALUMINIZE	19
K5238A-RP	KIT 5" TURBO-BACK OFF-ROAD SINGLE MUFFLER REPLACEMENT PIPE A	19
S6212P	4" Turbo Back Single Side Off-Road Ford 2003-2007 F-250/350	18
S61160PLM	5" Turbo Back Single Side Exit No Muffler AL Dodge 2004.5-20	17
125010	DOWNPIPE 4" 1ST SECTION TURBO-BACK SINGLE/DUAL ALUMINIZED FO	17
125015	DOWNPIPE 4" 2ND SECTION TURBO-BACK SINGLE/DUAL ALUMINIZED FO	17
817	03-05 PS 6.0 EXCURS 4" TURBO BAC	16
EMDODTWIN	TURBO DOWN PIPE	15
S62240PLM	5" Turbo Back Single Side Exit No Muffler AL Ford 2003-2007	13
824NM	03-07 PS 6.0L 4" TURBO BACK NM	12
K5350A	KIT 5" TURBO-BACK OFF-ROAD SINGLE (4" DOWNPIPE-5") ALUMINIZE	12
K4235A-RP	KIT 4" TURBO-BACK OFF-ROAD SINGLE MUFFLER REPLACEMENT PIPE A	11
141005	SYS TAILPIPE – DODGE	11
125050	KIT 4" DOWNPIPE OFF-ROAD ALUMINIZED FORD 6.0L 2003-2007 (AUT	10
K5118A-RP	KIT 5" DOWNPIPE-BACK OFF-ROAD SINGLE MUFFLER REPLACEMENT PIP	10
K5222A	KIT 5" TURBO-BACK SINGLE ALUMINIZED DODGE 5.9L 2500/3500 200	10
K5222A-2	KIT 5" TURBO-BACK SINGLE ALUMINIZED NO MUFFLER DODGE 5.9L 25	10
30800	Up Pipe	9
K4346A-RP	KIT 4" TURBO-BACK OFF-ROAD SINGLE MUFFLER REPLACEMENT PIPE A	9
805	03-04.5 DG 5.9L 4" TURBO BACK	8
K4102A-2	KIT 4" TURBO-BACK OFF-ROAD SINGLE NO MUFFLER (3" DOWNPIPE-4"	8
K5322A-2	KIT 5" TURBO-BACK SINGLE NO MUFFLER (4" DOWNPIPE-5") ALUMINI	8
K5350A-2	KIT 5" TURBO-BACK OFF-ROAD SINGLE NO MUFFLER (4" DOWNPIPE-5"	8
S6104P	4" Turbo Back Single Side (4WD only) AL Dodge 2003-2004 2500	7
18989	SYS TB 04 Dodge Ram HO Diesel	7
K4346S	KIT 4" TURBO-BACK OFF-ROAD SINGLE STAINLESS STEEL FORD 6.0L	7
K5222A-RP	KIT 5" TURBO-BACK SINGLE MUFFLER REPLACEMENT PIPE ALUMINIZED	7
K5238S	KIT 5" TURBO-BACK OFF-ROAD SINGLE STAINLESS STEEL DODGE 5.9L	7
S6004AL	4" Down Pipe Back Single Side AL Chev/GMC 2001-2007 2500/350	6
S6212AL	4" Turbo Back Single Side Exit AL Ford 2003-2007 F-250/350	6
K4116A	KIT 4" DOWNPIPE-BACK OFF-ROAD DUAL ALUMINIZED CHEVY/GMC 6.6L	6
K4218A-RP	KIT 4" TURBO-BACK SINGLE MUFFLER REPLACEMENT PIPE ALUMINIZED	6
K4218S	KIT 4" TURBO-BACK SINGLE STAINLESS STEEL DODGE 5.9L 2500/350	5
K4353A	KIT 4" TURBO-BACK SINGLE ALUMINIZED FORD 6.0L F450 2004-2007	5
614NM	03-07 PS 6L 5" TurboBack AUTO NM	4

<b>Part Number</b>	<b>Description Provided by Allied</b>	<b>Qty</b>
619	04.5-07 DG 5" TURBO BACK	4
17980	SYS TB 01-07 GM Diesel 6.6L	4
18922	SYS TB 05 Ford 6.0L CC Diesel 4in	4
222051	DOWNPIPE 4" TURBO-BACK SINGLE/DUAL QUIET-TONE GOES IN OFF-ROAD	4
K4320A	KIT 4" TURBO-BACK DUAL ALUMINIZED FORD 7.3L F250/F350 1999-2	4
K4324A	KIT 4" TURBO-BACK SINGLE ALUMINIZED FORD 7.3L E-SERIES VAN 1	4
K4348A	KIT 4" TURBO-BACK OFF-ROAD DUAL ALUMINIZED FORD 6.0L F250/F3	4
K5118S	KIT 5" DOWNPIPE-BACK OFF-ROAD SINGLE (4" DOWNPIPE-5") STAINL	4
10110	01-07 GM 6.6L 4" DOWN PIPE	4
18921	SYS TB 04.5-07 Dodge Diesel 5.9L	3
18935	SYS TB 03-04 Dodge Ram 3500 5.9L Alzd	3
S60200AL	5" Down Pipe Back Single Side AL Chev/GMC 2001-2007 2500/350	3
S60200SLM	5" Down Pipe Back Single Side No Muffler T409 Chev/GMC 2001-	3
S6104AL	4" Turbo Back Single Side (4WD only) AL Dodge 2003-2004 2500	3
15415	Down-Pipe Assy 03-07 Ford Diesel	3
17922	SYS TB 05 Ford 6.0L CC Diesel 4in	3
17982	SYS TB 01-07 GM Diesel 6.6L	3
17999	SYS TB 01-07 GM Diesel 6.6L Pro	3
18991	USE 18945	3
120004	INTERMEDIATE PIPE 4" TURBO-BACK SINGLE/DUAL ALUMINIZED FORD	3
126004	KIT 3-1/2" DOWNPIPE OFF-ROAD ALUMINIZED FORD 6.0L 2003-2007	3
K4237A	KIT 4" TURBO-BACK OFF-ROAD DUAL ALUMINIZED DODGE 5.9L 2500/3	3
K4326A	KIT 4" TURBO-BACK SINGLE ALUMINIZED FORD 7.3L F240/F350 CAB	3
K5322A-RP	KIT 5" TURBO-BACK SINGLE MUFFLER REPLACEMENT PIPE (4" DOWNPI	3
141003	TAILPIPE 5" 1ST SECTION TURBO/CAT-BACK SINGLE GOES IN OFF-RO	3
601	01-07 GM 6.6L 5" DP Back	3
10100	04.5-10 GM 6.6 TURBO DIRECT PIPE	3
93130	Prebent Pipe <1>	2
18927	SYS TB PI 05-07 F250/ F350	2
GMAL401	4" Front-Pipe w/Flange AL Chev/GMC 2001-2005 Duramax 2500/35	2
S61160AL	5" Turbo Back Single Side Exit AL Dodge 2004.5-2007 2500/350	2
7416	SCT X4 Power Flash Progr 1999 - 2014 GM Cars & Trucks	2
48-36604-HN	Twisted Steel 3 IN 304 Stainless Steel Race Series Down-Pipe	2
15399	Down-Pipe 06-07 GM Diesel 6.6L	2
17994	SYS TB 01-07 GM Diesel 6.6L Pro	2
17998	SYS TB 04.5-07 Dodge Diesel 5.9L	2
18981	SYS C/B 01-4.5 Chevy/GMC Diesel 6.6L	2
18999	SYS TB 01-07 GM Diesel 6.6L Pro	2
124001	DOWNPIPE 4" TURBO-BACK SINGLE ALUMINIZED FORD E SERIES VAN 1	2
K4114S-2	KIT 4" DOWNPIPE-BACK OFF-ROAD SINGLE NO MUFFLER STAINLESS ST	2
K4355A	KIT 4" TURBO-BACK SINGLE ALUMINIZED FORD 6.0L E-SERIES VAN 2	2
H8013-1	HEADER KIT CHEV CAMARO BBC 67-81 CTD	2

<b>Part Number</b>	<b>Description Provided by Allied</b>	<b>Qty</b>
H8021-1	HEADER KIT CHEV CAMARO SBC 67-81 CTD	2
605	03-04.5 DG 5.9L 5" Turbo Back	2
614	03-07 PS 6.0L 5" Turbo Back AUTO	2
10111	01-07 GM 6.6L 4" DOWN PIPE	2
20811	04.5-11 DG DOWN PIPE	2
820	01-07 GM 6.6 4" Cat Back	2
54450	Pipe - Front <1>	2
46-10072	BladeRunner Intake Manifold Dodge Diesel Trucks 07.5-18 L6-6	1
49-02003	ATLAS 4 IN Aluminized Steel Turbo-Back Exhaust System w/ Muf	1
49-02058	ATLAS 4 IN Aluminized Steel Turbo-Back Exhaust System w/ Muf	1
49-04086-P	ATLAS 4 IN Aluminized Steel DPF-Back Exhaust System w/ Polis	1
49-12009-1	Large Bore-HD 4 IN 409 Stainless Steel Turbo-Back Exhaust Sy	1
49-42009-1	Large Bore-HD 4 IN 409 Stainless Steel Turbo-Back Exhaust Sy	1
49-42023	Large Bore-HD 4 IN 409 Stainless Steel Race Pipe Dodge Dese	1
49-44019	MACH Force-Xp 4 IN 409 Stainless Steel DPF Delete Race Pipe	1
49-44086-P	Large Bore-HD 4 IN 409 Stainless Steel DPF-Back Exhaust w/Du	1
17131	SYS TB 04-07 Dodge Diesel EC/CC 4in	1
18994	SYS TB 01-07 GM Diesel 6.6L Pro	1
GMS9401	4" Front-Pipe w/Flange T409 Chev/GMC 2001-2005 Duramax 2500/	1
GMS9421	4" Front-Pipe T409 Chev/GMC 2006-2007 Duramax 2500/3500	1
S6004BLK	4" Down Pipe Back Single Side Black Coated Chev/GMC 2001-200	1
S61160409	5" Turbo Back Single Side Exit T409 Dodge 2004.5-2007 2500/3	1
S6240AL	4" Cab & Chassis Turbo Back Single Side Exit Off Road AL For	1
716	05-06 PS 6.0L 4" TURBO BACK DUAL	1
1648	Do Not Sell - Race / Delete Part	1
1836	Do Not Sell - Race / Delete Part	1
701	01-07 DURAMAX 6.6L 4" TURBO BACK	1
714	03-04 PS 6.0L 4" TURBO BACK DUAL	1
726	01-07 GM66DUALY TBOBACK DUAL4	1
801NM	01-07 GM 6.6L 4" DP BACK NM	1
819NM	04.5-07 DG 4" TURBO BACK NM	1
833NB	Do Not Sell - Race / Delete Part	1
837NB	Do Not Sell - Race / Delete Part	1
864	Do Not Sell - Race / Delete Part	1
SS614	03-07 PS 6.0L 5" Turbo Back AUTO	1
SS619	04.5-07 DG 5" TURBO BACK	1
SS805NM	03-04.5 DG 5.9L 4" TURBO BACK NM	1
SS817	03-05 PS 6.0 EXCURS 4" TURBO BAC	1
SS819	04.5-07 DG 4" TURBO BACK	1
SS824	03-07 PS 6.0L 4" TURBO BACK	1
89004	DynoMax Universal Dual Kit <1>	1
48-34112-YN	PFADT Series 304 Stainless Steel Race Series Tri-Y Long Tube	1

<b>Part Number</b>	<b>Description Provided by Allied</b>	<b>Qty</b>
48-34130-YN	Twisted Steel 3 IN 304 Stainless Steel Race Series Header Co	1
48-36315-HN	Twisted Steel 3-1/2 to 3 IN 304 Stainless Steel Race Series	1
48-36317-HN	ADVANCE FLOW ENGINEERING	1
48-43011	Twisted Steel Y-Pipe 3 IN to 3-1/2 IN 409 Stainless Steel Ra	1
48-43020-HN	Twisted Steel 3 IN 409 Stainless Steel Street Series Down-Pi	1
49-02047	ATLAS 5 IN Aluminized Steel Turbo-Back Exhaust System w/ Muf	1
49-04053NM	ATLAS 4 IN Aluminized Steel Down-Pipe Back Exhaust System w/	1
17256	EXHAUST KIT	1
60623	Down Pipe 3 in. For Racing Vehicles Only	1
140364	Multi-Core Cat-Back? 2.5 in. Incl. Connecting Pipes/Mufflers	1
16900	Sys TB 04.5- GM Duramax CC/SB 4" DP	1
16908	Sys TB 01- GM Duramax 5" CC/SB	1
16918	Sys TB 05- Ford 6.0 CC DSL W/4" DP	1
17989	SYS TB 04 Dodge Ram HO Diesel	1
17993	SYS TB 03-07 Ford Diesel 6.0L	1
18920	SYS TB 04.5-07 Dodge Diesel 5.9L	1
18990	SYS TB 04 Dodge Ram Diesel HO	1
18993	Use 18941	1
18998	SYS TB 04.5-07 Dodge Diesel 5.9L	1
120007	INTERMEDIATE PIPE-S PIPE TURBO-BACK 4" TO 5" ALUMINIZED FORD	1
120008	DOWNPIPE 3-1/2" BUMPED TO 4"OD WELDED ENDFORM ALUMINIZED	1
165010	DOWNPIPE 4" 1ST SECTION TURBO-BACK SINGLE/DUAL STAINLESS STE	1
165015	DOWNPIPE 4" 2ND SECTION TURBO-BACK SINGLE/DUAL STAINLESS STE	1
324116	DOWNPIPE 4" DOWNPIPE BACK SINGLE DIESEL PARTICULATE FILTER	1
K4108A	KIT 4" TURBO-BACK OFF-ROAD SINGLE (3" DOWNPIPE-4") ALUMINIZE	1
K4114S-RP	KIT 4" DOWNPIPE-BACK OFF-ROAD SINGLE MUFFLER REPLACEMENT PIP	1
K4115A	KIT 4" DOWNPIPE-BACK OFF-ROAD DUAL QUIET-TONE ALUMINIZED CHE	1
K4220A	KIT 4" TURBO-BACK DUAL ALUMINIZED DODGE 5.9L 2500/3500 2003-	1
K4232A-RP	KIT 4" TURBO-BACK OFF-ROAD SINGLE QUIET-TONE MUFFLER REPLACE	1
K4233A	KIT 4" TURBO-BACK OFF-ROAD DUAL QUIET-TONE ALUMINIZED DODGE	1
K4318S-2	KIT 4" TURBO-BACK SINGLE NO MUFFLER STAINLESS STEEL FORD 7.3	1
K4320A-2	KIT 4" TURBO-BACK DUAL NO MUFFLER ALUMINIZED FORD 7.3L F250/	1
K4328A	KIT 4" TURBO-BACK SINGLE ALUMINIZED FORD 7.3L F450 1999.5-20	1
K4330A	KIT 4" TURBO-BACK SINGLE ALUMINIZED FORD 7.3L F550 ROLLOVER	1
K4332A-2	KIT 4" TURBO-BACK SINGLE NO MUFFLER ALUMINIZED FORD 7.3L EXC	1
K4332A-RP	KIT 4" TURBO-BACK SINGLE MUFFLER REPLACEMENT PIPE ALUMINIZED	1
K4346S-RP	KIT 4" TURBO-BACK OFF-ROAD SINGLE MUFFLER REPLACEMENT PIPE S	1
K5238S-2	KIT 5" TURBO-BACK OFF-ROAD SINGLE STAINLESS STEEL NO MUFFLER	1
K5238S-RP	KIT 5" TURBO-BACK OFF-ROAD SINGLE MUFFLER REPLACEMENT PIPE S	1
K5246A	KIT 5" TURBO-BACK OFF-ROAD DUAL (5"-4" TAILPIPES) ALUMINIZED	1
K5322S	KIT 5" TURBO-BACK SINGLE (4" DOWNPIPE-5") STAINLESS STEEL FO	1
K5350S-RP	KIT 5" TURBO-BACK OFF-ROAD SINGLE MUFFLER REPLACEMENT PIPE (	1

<b>Part Number</b>	<b>Description Provided by Allied</b>	<b>Qty</b>
141006	TAILPIPE 5" 2ND SECTION ALUMINIZED SEE NOTES FOR DIESEL MODE	1
EFORDPSTUR BO	TURBO DOWN PIPE	1
817571	75-'81 GM F-Body V-8 Off Road Use Only All 2.50" Mandrel Ben	1
DAL-429	5 Inch Down Pipe 07 Dodge 5.9	1
S6212BLK	4" Turbo Back Single Side Exit Black Finish Ford 2003-2007	1
S6222AL	5 Turbo Back Single Side Exit AL Ford F-250/350 7.3L al	1
6822SJT	HEADER KIT	1
D451B	Headers	1
H8049-1	HEADER KIT CHEV TRK SBC 67-87 CTD	1
H8054-1	HEADER KIT CHEV TRK BBC 73-87 CTD	1
H8058-1	HEADER KIT CHEV TRK BBC 92-95 CTD	1
H8068-1	HEADER KIT CHEV CAMARO SBC 82-92 CTD	1
H8301-1	HEADER KIT PON FB 350-455 70-79 CTD	1
39403	94-97.5 7.3 L CONVERTER PIPE	1
628	07-10 GM LMM 5" DPF BACK	1
640	11-13 PS 6.7L 5" DPF BACK	1
40259	Pipe - Y <1>	1
89003	DynoMax Universal Dual Kit <1>	1
<b>TOTAL</b>		<b>4,537</b>